EXHIBIT 135

To: Kalady, Michael[Michael.Kalady@marsh.com]
Cc: Grausso, Sal[Grausso.Sal@endo.com]
From: Walker, Lisa
Sent: Sun 5/13/2018 10:55:55 PM
Subject: RE: [EXTERNAL] FW: Endo (Branded) - Products Renewal Applications 2018-19
HP-005.00+UPS+SCS+Healthcare+Suspicious+Order+Monitoring+Policy.pdf
Suspicious Order Monitoring Summary - legal 4.18.2014.docx

HI Mike

[redacted]

Please let me know if you have any questions or if you want to discuss live.

Thanks,

Lisa

Director, Distribution and Customer Service
1400 Atwater Drive Malvern PA 19355
484.216.4130 office
484.888.1763 mobile
Walker.lisa@endo.com

endo pharmaceuticals

From: Kalady, Michael [mailto:Michael.Kalady@marsh.com]
Sent: Friday, May 11, 2018 12:30 PM
To: Walker, Lisa
Cc: Grausso, Sal
Subject: FW: [EXTERNAL] FW: Endo (Branded) - Products Renewal Applications 2018-19

Hello Lisa:
I am trying to complete the Endo Product's Liability Application and was hoping you can provide some guidance for a question with respect to Endo's suspicious ordering policies. I tried Regulatory and they asked I approach you.

30C. Do you have suspicious ordering policies in place?

If yes, please provide details.

Please advise if you can answer. I also copied Sal Grausso as Harris thought he may be a resource as well.
Thank you for your help,
Mike

Michael Kalady
Marsh USA Inc.
Vice President-Client Executive Practice
Three Logan Square
1717 Arch Street Suite 1100
Philadelphia, PA 19103
Office : 215 246 1126
Cell: 610 620 3455
Michael.Kalady@marsh.com

From: Rotman, Harris [mailto:Rotman.Harris@endo.com]
Sent: Friday, May 11, 2018 12:20 PM
To: Kalady, Michael
Subject: Re: [EXTERNAL] FW: Endo (Branded) - Products Renewal Applications 2018-19

So sorry- regulatory does not deal with ordering of products. If you can, reach out to Sal Grausso and Lisa Walker!

Sent from my iPhone
On May 11, 2018, at 12:06 PM, Kalady, Michael <Michael.Kalady@marsh.com> wrote:

Harris:
Can you review question 30C concerning suspicious ordering policies and advise if you or another resource at Endo would be able to answer.
Thanks

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From: Rotman, Harris [mailto:Rotman.Harris@endo.com]
Sent: Friday, April 27, 2018 11:09 AM
To: Kalady, Michael
Cc: Rotman, Harris
Subject: RE: Endo (Branded) - Products Renewal Applications 2018-19

Dear Michael- find attached documents. Still need 9D to be completed by finance (I know you reached out to them) in terms of amounts made for the two DESI products. Mick is to weigh in on 12, 13, verify and add to 15, 16, and 31B,D,F (Mick/PVG), 32A,B,C elements needed by marketing and compliance. Large attachment for 30A also attached.

From: Kalady, Michael [mailto:Michael.Kalady@marsh.com]
Sent: Monday, April 16, 2018 8:30 AM
To: Rotman, Harris
Subject: [EXTERNAL] RE: Endo (Branded) - Products Renewal Applications 2018-19

Harris:
Does this help? I will send a separate email with a zipfile that will include data returned but includes all departments.

Michael Kalady
Marsh USA Inc.

Vice President-Client Executive Practice
Three Logan Square
1717 Arch Street Suite 1100
Philadelphia, PA 19103
Office : 215 246 1126
Cell: 610 620 3455
Michael.Kalady@marsh.com

From: Rotman, Harris [mailto:Rotman.Harris@endo.com]
Sent: Monday, April 16, 2018 8:16 AM
To: Kalady, Michael
Subject: RE: Endo (Branded) - Products Renewal Applications 2018-19

I cannot find last year's responses (the PDF is only a few pages long). Is it possible for me to see how I responded last year? Thx!!!!

From: Kalady, Michael [mailto:Michael.Kalady@marsh.com]
Sent: Wednesday, April 11, 2018 2:57 PM
To: Rotman, Harris
Cc: Bradley, Mark; Allen, Jared
Subject: [EXTERNAL] Endo (Branded) - Products Renewal Applications 2018-19

Hello Harris:

As a reintroduction, I am the Outsourced Risk Manager for Endo and work with Mark Bradley (since Karen Wallace's departure last year) in the coordination of Endo's Insurance programs. Product Liability is one of their biggest exposures and requires a most comprehensive application. You were a great help last year answering several question on the renewal application.

Therefore, we would appreciate your assistance again in providing answers to specific questions on the attached Renner renewal Application (I have also provided the completed application from last your for reference). The application has changed a bit so the question numbers year over year do not align. It appears that Compliance is more of a focus this year so your sections has been expanded. Let me know if any of the questions assigned would not match up with you.

Please note that your answers **are only related to the "Branded Business"** as the other companies will complete their own application as well.

The specific questions include:
#9D
#12
#13
#14
#15
#16
#17
#20
#30A
#31
#32

Please confirm receipt of my email and that you can provide your responses **by 5/21/18.**

Thank you and contact me with any questions.
Mike

Michael Kalady
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****

<Detailed Answer to Question 30A.docx>

UPS SCS Healthcare Suspicious Order Monitoring Policy

Background:

The purpose of this document is to provide an executive summary of the UPS SCS Suspicious Order Monitoring (SOM) and Know Your Customer (KYC) programs.

The U.S. Drug Enforcement Administration (DEA) requires registrants who distribute controlled substances to have a mechanism to identify and subsequently report all suspicious orders, as defined in 21CFR1301.74(b). As a DEA registrant at multiple Healthcare distribution centers, UPS SCS must comply with these requirements.

In face-to-face meetings, UPS SCS has described to DEA its third-party logistics provider role. DEA has been clear in its direction to UPS SCS about its responsibilities as a member of the registrant population. DEA expects UPS SCS to have a SOM program independent of any existing or future client SOM programs.

UPS SCS makes every effort to communicate and work in partnership with its clients to ensure that orders that call for DEA scheduled/listed drug products are properly evaluated and the determination of "suspicious" is arrived at with the appropriate input from the client and/or customer requesting the order. However, the ultimate responsibility of making "suspicious order" determination must reside with UPS SCS Regulatory Affairs (RA) to remain compliant with the DEA requirements.

Industry Challenge:

Though SOM requirements are not new to the industry, the parameters for determination of a suspicious order are not defined in a detailed manner within the regulations. Many companies use a threshold based approach. The DEA has stated in face-to-face meetings and at multiple industry conferences that "threshold" based evaluations are insufficient to meet their SOM evaluation requirements. DEA requires a more advanced, statistical-based/defensible analysis of orders for scheduled/listed drugs.

The UPS SCS Approach:

The UPS SCS Quality Assurance (QA)/RA department has worked with the UPS Business Information and Analytics (BIA) group to develop an algorithm for statistical analysis of controlled substance orders. The UPS BIA department includes PhD. statisticians who have developed a sophisticated algorithm, advanced enough to evaluate order quantity and frequency trends. In addition, the algorithm also evaluates order trends across "like" customers ordering these products and across the entire UPS SCS customer database ordering controlled substances.

The algorithm uses historical order data from the UPS SCS order management systems to run the calculations and evaluations against. The goal is to populate 24 months of historical data in the tool to run the algorithm evaluations against. The tool is not able to forecast order trends and cannot take into account future business distribution events such as product promotions, volume ramp-up for product launches or other supply chain anomalies.

Therefore, there will always be a level of human evaluation by the RA department in conjunction with our clients input to analyze such spikes to the historical trend.

Because of the magnitude of intellectual capital involved in having an industry-leading, non-threshold based solution for SOM, the algorithm, the associated Standard Operating Procedures (SOPs) and work instructions (WIs) are confidential and proprietary to UPS SCS and will not be shared with our client base or any party outside of UPS SCS. Detailed information would be shared with an agency inspector, if required. However, in the interest of our client's due diligence, this overview describes the SOM process, the basic concepts of the algorithm, and some of the business considerations in the evaluation period.

Process Overview of SOM:

1. Products in scope of the SOM program are Schedule II-V, List I chemicals and Iodine (of a certain DEA-specified concentration).
2. Products designated for SOM assessment are "flagged" in the UPS SCS order management systems, and put on systematic hold until evaluated
3. Order information is processed in a timely fashion through the SOM algorithm by the RA group, prior to the order being released from hold and dropped for fulfillment to the warehouse.
    a. Orders are evaluated based on DEA drug code, not the part or NDC number.
    b. The SOM evaluation tool has six main criteria that are reviewed to determine release status:
        i. Order Size
        ii.Order Frequency
        iiiComparison of order quantities and frequency of similar customer type who order that drug code
        ivComparison of order quantities and frequency of the entire UPS SCS customer base for that drug code
        v.Order history by drug code and client
        viComparison of order quantities of customers who order that drug code in that state.
    c. Each criteria described above will receive a result on the SOM Dashboard.
        i. GO = The order is within the rule's constraints
        ii. Not Enough Information = Insufficient Data
        iii.NO GO = Stop, order has possible issues
    d. Orders with any of the six criteria returned as "Not Enough Information" or "No GO" are termed/designated as "orders of interest" (OoI) and require further evaluation.

Evaluation of Orders of Interest:

1. Orders receiving a "NO GO" or in some instances a "Not Enough Information" result for one of the 6 evaluation criteria are deemed to be an OoI.
2. The RA staff member who is evaluating the order is responsible for immediately escalating and communicating to both the Site Operations Contact and onsite Healthcare Compliance QA representative when unable to resolve a pended order. This avoids potential late order drops with no site awareness.
    a. The RA department is also responsible for researching and/or escalating failed orders to the client representative(s).
    b. A contact list of RA, QA, Operations and Client contacts is maintained by RA.
3. Internal Evaluations
    a. Internal evaluations are conducted by RA to determine a reasonable explanation for an "Order of Interest" that may include, but are not limited to:
        i. Confirmed sales/chargeback/promotions incentives
        ii. Customer type information, such as destruction companies and repackers.
        iii. Seasonality of product
        iv. Potential keying errors
    b. Based on a thorough evaluation, if the OoI is determined not to be suspicious, it will be released from hold by authorized RA personnel.
    c. Any OoI released from hold requires appropriate documentation and the appropriate release communications to Site Operations and onsite Healthcare Compliance QA Representative.
4. External Evaluations
    a. The client is expected to assist with external evaluation for all pended orders that cannot be resolved with internal evaluations.
    b. The RA department coordinates external evaluations with the client.
    c. UPS SCS may not be aware of factors such as those mentioned in the Internal Evaluation section and needs to be evaluated with client input. Other factors such as back-orders released by the client, new customers, or new facility openings of client's customers are also taken into consideration.
    d. The client needs to assist (as needed) with contacting the customer whose order is in a pended status, as UPS SCS does not maintain relationships with our client's customers.

e. Based on thorough external investigation, if the order is determined not to be suspicious; it is released from hold by authorized UPS SCS personnel and documented on the appropriate, approved form.

f. Notification of the release is made to the appropriate UPS SCS personnel.

5. If after thorough evaluations have been conducted an order is deemed suspicious, the order must be canceled in the order management system and the appropriate agency notification made by UPS SCS. Any agency communication is documented and provided to the client.

Know Your Customer (KYC)

1. A biennial survey is administered to our clients containing questions regarding the following: company related questions, product related questions, and customer related questions.
2. UPS SCS generates and compares the product and customer master listings of our clients.
   a. Adhoc reviews are done as a result of new customers, product, etc.
3. The RA department performs the standard SOM process on all controlled/Listed Chemical product orders.
4. The RA department performs ongoing reviews/audits on pended orders and looks for such trending factors as drug ordered, ship to locations, customer, etc.

Contacts:

If you have questions or concerns regarding this policy, please contact Suzanne Young (302) 631-5117 at smyoung2@ups.com or Kim Lindell (302) 631-5453 at kllindell@ups.com.

Approved

10NOV2016

Suzanne M. Young Date

Director, Global Healthcare Compliance

SOMs –Process Flow

Suspicious Order Monitoring Summary (SOM)

Current Process:

- Limited SOM program in the current SAP system
- Robust SOM program at UPS
- UPS is required to have an SOM program because they are the holder of the DEA license
- UPS Customer Service team reviews and releases SOM orders in SAP
- UPS SOM team reviews and releases orders once they hit the UPS warehouse system
-

New Process:

- Robust SOM program in the new SAP system will be implemented on May 5th for the Branded Business Unit.
    - The same SOM program will be implemented for Qtest in July 2014
- Branded orders will go through SOM checks in SAP and then again at UPS under UPS's SOM program

Summary of new SOM process:

Check: Suspicious order management (SOMs) validations are part of the sales order validations which would occur while saving the sales order. Past 12 calendar months data is required to be processed to get the averages by customer, by COT and by NDC so that the current sales order is validated for 3 order dimensions – Quantity (Q), Size (S) and Frequency (F). Also user shall be able to maintain the allowable percentages for QSF by COT. All controls products will fall under this process (Percocet, Opana, Fortesta and Aveed – as examples)

Calculations based on 12 months historical data:

1. Calculate averages for QSF for customers by NDC
2. Calculate averages for QSF for COT by NDC
3. Low history flag calculation to identify new product launches

Quantity (Q)

Formula: Average Quantity per month = Total quantity for 12 month / Months ordered

- By customer, by NDC for a given month, take consolidated invoice quantity as Q for the month which is posted in the same month.

Size (S)

Formula: Average Size per month = Total quantity for 12 months/ Number of orders for 12 months

Frequency (F)

Formula: Average Frequency per month = Total number of orders for 12 months / number of months ordered.

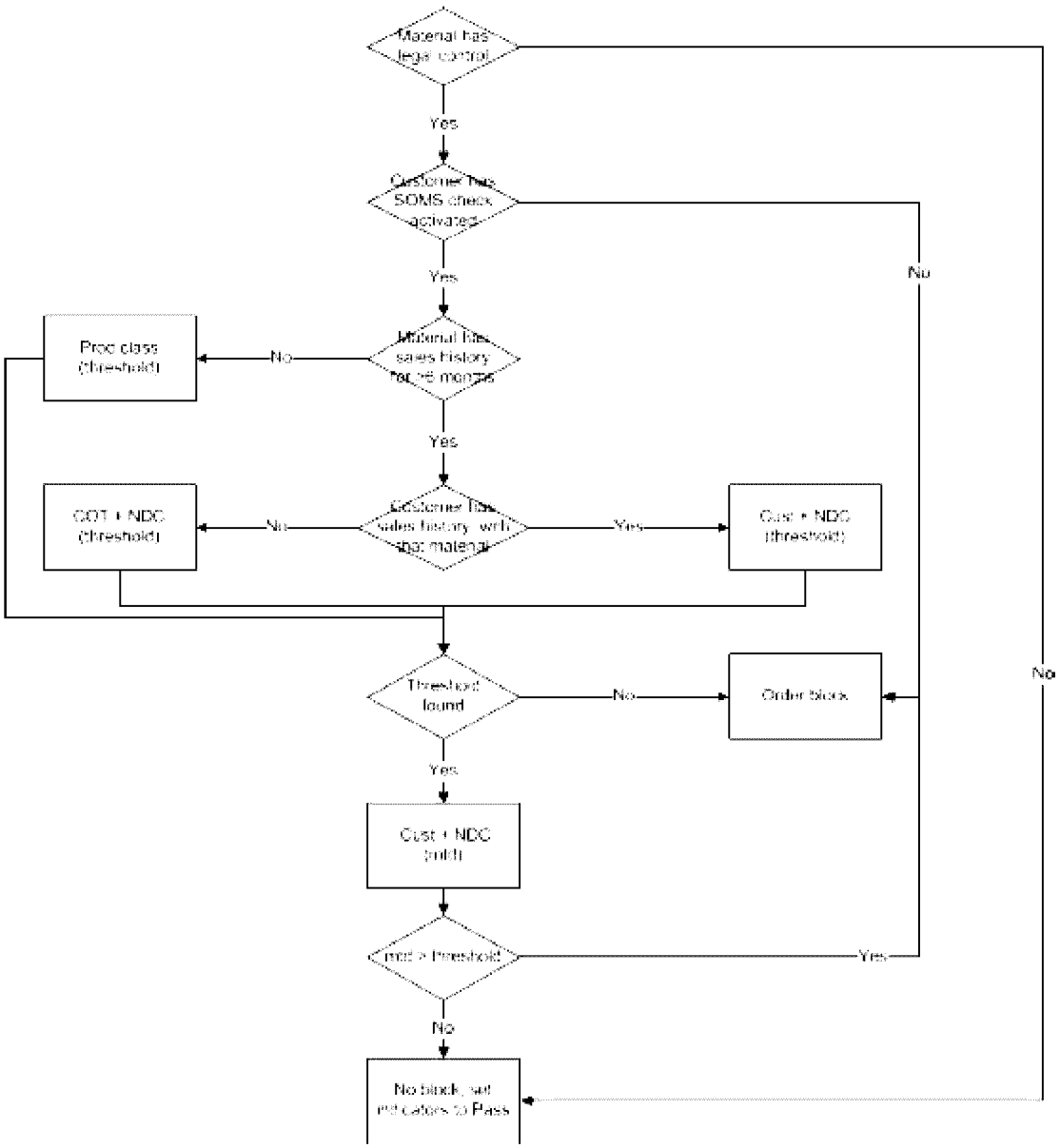
SOMs –Process Flow

-By customer, by NDC for a given month, consider total number of unique sales orders which are invoiced and posted during the month.

Release Code – Every time a user releases the delivery block at the sales order header for the SOMs, a release code is assigned mandatorily and if not assigned the system does not let the user save the order without the delivery block.

Reason Code	Description	Release Code	Description
01	New Business	08	Recall Replacement
02	Seasonal Increase	09	Backorder Fill
03	Change In Order Schedule	10	Dropship
04	Acquicsition	11	Cancelled
05	New Facility	12	Reduced
06	Facility Consolidation	13	OP Data Entry Error
07	Product Luanch	14	Cusomer Data Entry Error

SOMs –Process Flow



SOMs –Process Flow